

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

NOTICE REMOVING CASES FROM August 16-31, 2014 PREHEARING GENERAL CALL

NOTICE PLACING CASES ON September 16-30, 2014 PREHEARING GENERAL CALL

The Tribunal, having given due consideration to the files in cases listed below, finds that the Tribunal entered an Order on February 24, 2014 placing the listed cases on the August 16-31, 2014 Prehearing General Call. The Tribunal erred, however, in the placement of these cases on that Prehearing General Call, as an attorney or authorized representative in those cases appears on behalf of a party in at least 25 other cases also placed on that Prehearing General Call. In that regard, the Tribunal's January 21, 2014 GovDelivery provided, in pertinent part:

In the past, the Tribunal has placed appeals on prehearing general calls based solely on the date the appeals were filed (earliest first). This has, however, caused problems relating to the scheduling of attorneys and authorized representatives and their preparation of multiple valuation disclosures for a single prehearing general call, as many attorneys and authorized representatives file multiple appeals on the same day. To avoid these problems, the Tribunal will be limiting the number of appeals placed on a prehearing general that are filed by any law firm or authorized representative. Given the number of appeals currently being placed on a prehearing general call that limit will be 25 cases.

As such, the cases are REMOVED from that Prehearing General Call and PLACED on the two-week Prehearing General Call commencing September 16-30, 2014. The prehearing conferences will be conducted in the Tribunal's office at 611 W. Ottawa Street, Lansing, Michigan, **unless** otherwise notified. Parties **will** be notified **at least** one week before they are scheduled to appear.

Parties **are required** to submit a valuation disclosure or written notification that **no** valuation disclosure is required by the dates indicated herein. A "valuation disclosure" is defined as documentary or other tangible evidence in a property tax proceeding that a party relies upon in support of the party's contention as to the true cash value of the subject property or any portion thereof and contains the party's value conclusion and data, valuation methodology, analysis or reasoning, as provided by TTR 237.

IT IS SO ORDERED.

IT IS FURTHER ORDERED that the parties **shall**:

- a. If **no** valuation disclosure is required, **notify** the Tribunal and the opposing parties in writing **within 21 days** of entry of this Order that **no** valuation disclosure is being filed.

The notice **shall** indicate the reason or reasons why **no** valuation disclosure is required (i.e., exemption claim, etc.).

- b. If a valuation disclosure is required, **file and exchange** their valuation disclosures by 07/17/2014. Valuation disclosures will **not** be admitted into evidence **unless** disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal.

IT IS FURTHER ORDERED that the parties **shall** file and exchange their Prehearing Statements by 07/17/2014. Witnesses will **not** be allowed to testify **unless** disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this Order **except** upon a finding of good cause by the Tribunal. Failure to file the Prehearing Statement **will** result in holding a party or parties in default, as provided by TTR 237.

IT IS FURTHER ORDERED that "Pre-Valuation Disclosure" discovery is **CLOSED** on 07/17/2014, which means **all** discovery has been requested, **all** motions to compel have been filed **and** resolved, **and all** requested **or** ordered discovery has been exchanged **by that date**. Discovery relative to the valuation disclosure prepared for purposes of litigating this case or the valuation expert that prepared that valuation disclosure is **not** permitted during "Pre-Valuation Disclosure" discovery.

IT IS FURTHER ORDERED that "Post-Valuation Disclosure" discovery is **CLOSED** on 09/16/2014, which means **all** discovery has been requested, **all** motions to compel have been filed **and** resolved, **and all** requested **or** ordered discovery has been exchanged by that date. "Post-Valuation Disclosure" discovery is **limited** to the opposing party's valuation disclosure, the opposing party's valuation expert, and the witnesses identified on the opposing party's Prehearing Statement.

IT IS FURTHER ORDERED that a case listed on this call that is **not** scheduled for a date certain Prehearing Conference during the time frame indicated above **may** be scheduled for a date certain Prehearing Conference at any time subsequent to the completion date for this Prehearing General Call. Parties **will**, however, be notified in writing **approximately one week** before they are scheduled to appear.

Persons with disabilities requiring special accommodations for a scheduled Prehearing Conference or hearing **must** contact the Tribunal **at least forty-five (45) days** in advance of the scheduled Prehearing Conference or hearing by calling the telephone number listed on the Tribunal's web site at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or sending an email to [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov) to request any needed accommodation.

Entered: 03/21/2014

By:  \_\_\_\_\_

CASES ON THE SEPTEMBER 16-30, 2014 PREHEARING GENERAL CALL:

CASE NUMBER:

CASE TITLE:

0451360	Autozone Stores/Autozone #4303	Township of Almer
0451361	Autozone Stores/Autozone #2122	City of Center Line
0451362	Autozone Stores/Autozone #4302	Township of Chesterfield
0451363	Autozone Stores/Autozone #2281	Township of Delta
0451364	Autozone Stores/Autozone #2115	City of Detroit
0451365	Autozone Stores/Autozone #2275	City of Detroit
0451366	Autozone Stores/Autozone #2135	City of Flint
0451367	Autozone Stores/Autozone #2159	Township of Flint
0451368	Autozone Stores/Autozone #2111	Township of Frenchtown
0451369	Autozone Stores/Autozone #2123	City of Hillsdale
0451370	Autozone Stores/Autozone #2277	Township of Pere Marquette
0451371	Autozone Stores/Autozone #2109	City of Romulus
0451372	Autozone Stores/Autozone #2118	City of Taylor
0451373	Autozone Stores/Autozone #2124	City of Taylor
0451374	Autozone Stores/Autozone #2112	City of Trenton
0451375	Autozone Stores/Autozone #4328	Township of Washington
0451376	Autozone Stores/Autozone #2144	Township of Waterford
0451377	Autozone Stores/Autozone #2283	Township of West Branch
0451378	Auto City	Township of Genoa
0451379	B & D Professionals LLC	City of Utica
0451380	Berg Properties LLC	City of Royal Oak
0451578	CVS #8231-01	City of Detroit
0451579	CVS #8134-02	City of Detroit
0451580	CVS #8176-01	City of Livonia
0451581	CVS #10098	City of Mt Pleasant
0451582	CVS #8103-02	City of Hazel Park
0451583	CVS #86062-01	City of Novi
0451584	CVS #6843-01	City of Traverse City
0451593	CVS #8107-01 & 02	City of Grosse Pointe Woods
0451600	CVS #8284-01	City of Detroit
0451602	CVS #8282-01	City of East Lansing
0451603	CVS #8046-02	Township of Genoa
0451606	CVS #8277-01	City of Detroit
0451607	CVS #8154-01	Township of Shelby
0451611	CVS #8029-01	City of Wyandotte